APPENDIX V.

[*Vide* item III (4) on page 23.]

L.A. BILL No. 1 OF 1969.

(As passed by the Assembly.)

A Bill further to amend the Madras General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twentieth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax (Amendment) Act, 1969.

(2) (*a*) Section 2 shall be deemed to have come into force on the 11th December 1968.

(b) Section 3 shall be deemed to have come into force on the 18th December 1968.

2. *Amendment of First Schedule to Madras Act* 1 *of* 1959.—In the First Schedule to the Madras General Sales Tax Act, 1959 (Madras Act 1 of 1959) (hereinafter referred to as the principal Act), in item 30, for the figure "4" in column (4), the figure "7" shall be substituted.

3. *Amendment of Second Schedule to Madras Act* 1 *of* 1959.—In the Second Schedule to the principal Act, item 3 and the entries relating thereto shall be omitted.

APPENDIX VI

[*Vide* item III (5) on page 24.]

As passed by the Assembly

L.A. Bill No. 2 of 1969.

A Bill further to amend the Madras General Sales Tax Act, 1919.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twentieth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Madras General Sales Tax (Second Amendment) Act, 1969.

2. *Net turnover under Madras Act IX of* 1939 *to include excise duty.*—Notwithstanding anything contained in the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) and the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, clause (i) of sub-rule (1) of rule 5 of the said rules shall be deemed to have been omitted during the period commencing on the 5th January 1957 and ending with the 31st March 1959 and for the purposes of the said Act and rules, net turnover shall be deemed always to have included the excise duty, if any, paid by a dealer to the Central Government in respect of the goods sold by him.

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3. *Taxable turnover under Madras Act 1 of 1959 to include excise duty.*—Notwithstanding anything contained in the Madras General Sales Tax Act, 1959 (Madras Act I of 1959) and in the Madras General Sales Tax Rules, 1959, clause (*f*) of rule 6 of the said rules shall be deemed to have been omitted during the period commencing on the 1st April 1959 and ending with the 31st March 1966 and for the purposes of the said Act and rules, taxable turnover shall include and shall be deemed always to have included the excise duty, if any, paid by a dealer to the Central Government in respect of the goods sold by him.

4. *Validation of levy and collection of tax.*—Notwithstanding anything contained in any judgment, decree or order of any Court or other authority, any tax levied or collected or purporting to have been levied or collected for the period commencing on the 5th January 1957 and ending with the 31st March 1966, shall, for all purposes, be deemed to be, and to have always been, validity levied to collected in accordance with law as if this Act had been in force at all material times when such tax was levied or collected and accordingly,—

(*a*) all acts, proceedings or things done or taken by any authority or officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(*b*) no suit or other proceeding shall be maintained or continued in any Court for the refund of any tax so paid ; and

(*c*) no Court shall enforce any decree or order directing the refund of any tax so paid.

5. *Repeal.*—The Madras General Sales Tax (Fifth Amendment) Ordinance, 1968 (Madras Ordinance 5 of 1968), is hereby repealed.

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APPENDIX VII.

[*Vide* item III (6) on page 25.]

L.A. BILL No. 18 OF 1968

(As passed by the Assembly)

A Bill to provide for the preparation and maintenance of record of tenancy rights in respect of agricultural lands in the State of Tamil Nadu.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twentieth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Tamil Nadu Agricultural Lands Record of Tenancy Rights Act, 1969.